

State of California  
BOARD OF EQUALIZATION  
  
**SALES AND USE TAX REGULATIONS**

**Regulation 1823.4. PLACE OF DELIVERY OF TANGIBLE PERSONAL PROPERTY GENERALLY.**

*Reference:* Sections 7261 and 7262, Revenue and Taxation Code.

**(a) IN GENERAL.** A retailer engaged in business in a district (except retailers of certain vehicles, aircraft and vessels) is not required to collect use tax from the purchaser of tangible personal property unless the retailer ships or delivers the property into the district or participates within the district in making the sale of the property. The purpose of this regulation is to provide a sample declaration to be signed by a purchaser that retailers may use to support shipment or delivery of tangible personal property (other than vehicles, aircraft and vessels) to a purchaser outside of a district in order to be relieved of the obligation to collect the use tax imposed by that district. This regulation does not apply to the transactions (sales) tax. Under this regulation, the purchaser will be liable for and pay the use tax if the property is principally stored, used or otherwise consumed within a district.

**(b) DELIVERY OUTSIDE DISTRICT.** For the purposes of the use tax, when a retailer ships or delivers tangible personal property to a purchaser's principal residence address or principal business address outside of a district, the retailer is relieved of the obligation to collect the use tax imposed by that district by accepting in good faith a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, the buyer's principal place of residence or principal place of business; that the buyer's principal place of residence or principal place of business is located outside the boundaries of the district; and that the property was purchased for use at a designated point or points outside of a district imposing a district use tax.

**(c) RECORDS.** Any seller claiming exemption under this regulation must retain in its records the declaration executed in compliance with subdivision (d).

**(d) FORM OF DECLARATION.** The declaration shall be in substantially the following form:

## DECLARATION

### I HEREBY CERTIFY THAT:

- (1) The *(here insert description of tangible personal property purchased)* purchased from *(insert name of seller)* was delivered to the following address:

\_\_\_\_\_

- (2) The above address is located outside the *(name of district)* District.  
(3) The above address is my principal place of residence or principal place of business.  
(4) The tangible personal property listed above is purchased for use at the following location(s), which is outside the *(name of district)* District.

Street, City, State, Zip Code: \_\_\_\_\_

I understand that this declaration is for the purpose of allowing the above named seller to treat the sale of the above-described tangible personal property as exempt from the use tax imposed by the *(name of district)* District. If the property is principally stored, used or otherwise consumed in that district, the purchaser shall be liable for and pay the use tax.

I have personal knowledge of the statements of fact contained in this declaration. I declare under penalty of perjury under the laws of the State of California and the United States that the foregoing statements are true and correct.

\_\_\_\_\_  
Name of Purchaser

\_\_\_\_\_  
Name and Title of Authorized Agent (if applicable)

\_\_\_\_\_  
Signature of Purchaser or Authorized Agent

\_\_\_\_\_  
Date

History: Adopted October 25, 2005, effective January 26, 2006.

*Regulations are issued by the State Board of Equalization to implement, interpret or make specific provisions of the California Sales and Use Tax Law and to aid in the administration and enforcement of that law. If you are in doubt about how the Sales and Use Tax Law applies to your specific activity or transaction, you should write the nearest State Board of Equalization office. Requests for advice regarding a specific activity or transaction should be in writing and should fully describe the facts and circumstances of the activity or transaction.*